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[Signature]
Attorney for Applicant

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No.	:	10/761,568	Confirmation No.: 3441
Applicant	:	Greg Birchmeier et al.	
Title	:	STEERING WHEEL DAMPER	
Filed	:	January 21, 2004	
TC/A.U.	:	3682	
Examiner	:	Chong Kim	
Docket No.	:	14252	

Mail Stop RCE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION

Dear Sir:

This paper is filed in response to the Final Office Action of March 21, 2007. Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Amendments to the Drawings begin on page 7 of this paper and include an attached replacement sheets.

Remarks/Arguments begin on page 8 of this paper.